



3014 (02-02-05)

ANNUAL REPORT

OF

Name: BURLINGTON MUNICIPAL WATERWORKS

Principal Office: 6551 S. PINE STREET
BURLINGTON, WI 53105-1435

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BURLINGTON MUNICIPAL WATERWORKS**Utility Address:** 6551 S. PINE STREET
BURLINGTON, WI 53105-1435**When was utility organized?** 1/1/1889**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS CONNIE WILSON**Title:** UTILITY MANAGER**Office Address:**6551 S PINE STREET
BURLINGTON, WI 53105**Telephone:** (262) 539 - 3646**Fax Number:** (262) 539 - 3648**E-mail Address:** cwilson@bizwi.rr.com

Individual or firm, if other than utility employee, preparing this report:

Name: KAREN S. HALL**Title:** CPA**Office Address:** PATRICK W. ROMENESKO, S.C.1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147**Telephone:** (262) 248 - 0220**Fax Number:** (262) 248 - 8429**E-mail Address:** kshcanada@sbcglobal.net

President, chairman, or head of utility commission/board or committee:

Name: MR. CLAUDE S. LOIS**Title:** MAYOR**Office Address:**300 N. PINE STREET
BURLINGTON, WI 53105**Telephone:** (262) 342 - 1161**Fax Number:** (262) 763 - 3474**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: PATRICK W. ROMENESKO**Title:** CPA/SHAREHOLDER**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220**Fax Number:** (262) 248 - 8429**E-mail Address:** pwrrome@sbcglobal.net**Date of most recent audit report:** 6/10/2005**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: MS CONNIE WILSON**Title:** UTILITY MANAGER**Office Address:**

6551 S. PINE STREET

BURLINGTON, WI 53105

Telephone: (262) 539 - 3646**Fax Number:** (262) 538 - 3648**E-mail Address:** cwilson@bizwi.rr.com

Name of utility commission/committee: BURLINGTON CITY COUNCIL

Names of members of utility commission/committee:

MR JAMES BEARDSLEY

MR FRANK CANNELLA

MR JOHN EKES

MR PETER HINTZ

MR JOEL JACOBSEN

MR ROBERT MILLER

MR JOHN THATE

MR TOM VOS

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,669,899	1,512,393	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	774,237	727,190	2
Depreciation Expense (403)	221,079	228,906	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	222,180	227,952	5
Total Operating Expenses	1,217,496	1,184,048	
Net Operating Income	452,403	328,345	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	452,403	328,345	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	76,577	61,143	10
Miscellaneous Nonoperating Income (421)	265,732	243,687	11
Total Other Income	342,309	304,830	
Total Income	794,712	633,175	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(41,355)	(41,355)	12
Other Income Deductions (426)	83,925	70,379	13
Total Miscellaneous Income Deductions	42,570	29,024	
Income Before Interest Charges	752,142	604,151	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	131,979	137,948	14
Amortization of Debt Discount and Expense (428)	11,165	28,267	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	143,144	166,215	
Net Income	608,998	437,936	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,067,618	9,456,665	20
Balance Transferred from Income (433)	608,998	437,936	21
Miscellaneous Credits to Surplus (434)	10,793	133	22
Miscellaneous Debits to Surplus--Debit (435)	4,801	827,116	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	9,682,608	9,067,618	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,669,899		1,669,899	1
Total (Acct. 400):	1,669,899	0	1,669,899	
Operation and Maintenance Expense (401-402):				
Derived	774,237		774,237	2
Total (Acct. 401-402):	774,237	0	774,237	
Depreciation Expense (403):				
Derived	221,079		221,079	3
Total (Acct. 403):	221,079	0	221,079	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	222,180		222,180	5
Total (Acct. 408):	222,180	0	222,180	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	452,403	0	452,403	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON INVESTMENTS	76,577	0	76,577 11
Total (Acct. 419):	76,577	0	76,577
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	265,732	265,732 12
NONE	0	0	0 13
Total (Acct. 421):	0	265,732	265,732
TOTAL OTHER INCOME:	76,577	265,732	342,309

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(41,355)	[REDACTED]	(41,355) 14
NONE	0	0	0 15
Total (Acct. 425):	(41,355)	0	(41,355)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	83,925	83,925 16
NONE	0	0	0 17
Total (Acct. 426):	0	83,925	83,925
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(41,355)	83,925	42,570

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	131,979	[REDACTED]	131,979 18
Total (Acct. 427):	131,979	0	131,979
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	11,165	[REDACTED]	11,165 19
Total (Acct. 428):	11,165	0	11,165
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	143,144	0	143,144
NET INCOME:	427,191	181,807	608,998
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,600,736	4,466,882	9,067,618 24
Total (Acct. 216):	4,600,736	4,466,882	9,067,618
Balance Transferred from Income (433):			
Derived	427,191	181,807	608,998 25
Total (Acct. 433):	427,191	181,807	608,998
Miscellaneous Credits to Surplus (434):			
PRIOR YEAR ADJ TO COMMERCIAL REVENUE	10,793	0	10,793 26
Total (Acct. 434):	10,793	0	10,793
Miscellaneous Debits to Surplus--Debit (435):			
PRIOR YEAR ADJ TO COMPENSATED ABSENCES	4,801	0	4,801 27
Total (Acct. 435)--Debit:	4,801	0	4,801
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,033,919	4,648,689	9,682,608

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,669,899	0	0	0	1,669,899	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	252	0	0	0	252	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	1,669,647	0	0	0	1,669,647	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	285,444	0	285,444	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	157	0	157	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	285,601	0	285,601	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	6.7	1
Electric	0	2
Gas	0	3
Sewer	0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	14,023,375	13,528,570	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,277,844	3,038,501	2
Net Utility Plant	10,745,531	10,490,069	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	480,000	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,248,141	1,218,000	7
Total Other Property and Investments	1,728,141	1,218,000	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	388,104	880,251	8
Temporary Cash Investments (132)	765,128		9
Notes Receivable (141)	0	540,000	10
Customer Accounts Receivable (142)	310,711	288,485	11
Other Accounts Receivable (143)	273,803	378,528	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	23,605	20,386	14
Materials and Supplies (150)	9,668	8,133	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	1,771,019	2,115,783	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	60,711	71,876	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	60,711	71,876	
Total Assets and Other Debits	14,305,402	13,895,728	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	448,394	448,394	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	9,682,608	9,067,618	23
Total Proprietary Capital	10,131,002	9,516,012	
LONG-TERM DEBT			
Bonds (221)	3,090,000	3,275,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,090,000	3,275,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	50,139	28,152	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	204,195	209,908	31
Interest Accrued (237)	32,094	33,294	32
Other Current and Accrued Liabilities (238)	7,192	7,150	33
Total Current and Accrued Liabilities	293,620	278,504	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	744,406	785,761	36
Total Deferred Credits	744,406	785,761	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	46,374	40,451	39
Miscellaneous Operating Reserves (265)	0		40
Total Operating Reserves	46,374	40,451	
Total Liabilities and Other Credits	14,305,402	13,895,728	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	13,528,570	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,134,383	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,592,069	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant in Process of Reclassification (103)	0	0	0	0	5
Utility Plant Leased to Others (104)	0	0	0	0	6
Property Held for Future Use (105)	97,586	0	0	0	7
Completed Construction not Classified (106)	0	0	0	0	8
Construction Work in Progress (107)	199,337	0	0	0	9
Utility Plant Acquisition Adjustments (108)	0	0	0	0	10
Other Utility Plant Adjustments (109)	0	0	0	0	11
Total Utility Plant	14,023,375	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	2,229,799	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,048,045	0	0	0	13
Total Accumulated Provision	3,277,844	0	0	0	
Net Utility Plant	10,745,531	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	2,074,381				2,074,381	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	221,079				221,079	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	16,895				16,895	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Insurance proceeds	3,329				3,329	12
					0	13
					0	14
					0	15
Total credits	241,303	0	0	0	241,303	16
Debits during year						17
Book cost of plant retired	73,355				73,355	18
Cost of removal	8,373				8,373	19
Other debits (specify):						20
Prior year depreciation exp adjust	4,157				4,157	21
					0	22
					0	23
					0	24
Total debits	85,885	0	0	0	85,885	25
Balance end of year (110.1)	2,229,799	0	0	0	2,229,799	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	964,120				964,120	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	83,925				83,925	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	83,925	0	0	0	83,925	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	1,048,045	0	0	0	1,048,045	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	9,668	8,133	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	9,668	8,133	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2002 REVENUE BONDS	4,572	428	46,559	1
2003 REVENUE REFUNDING BONDS	6,593	428	14,152	2
Total			60,711	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	448,394	1
Changes during year (explain):		
NONE	0	2
Balance end of year	448,394	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2002 REVENUE BONDS	03/01/2002	10/01/2022	4.00%	2,395,000	1
2003 REVENUE REFUNDING BONDS	12/15/2003	10/01/2010	2.83%	695,000	2
Total Bonds (Account 221):				3,090,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	209,908	1
Accruals:		
Charged water department expense	222,180	2
Charged electric department expense	0	3
Charged sewer department expense	4,612	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	226,792	
Taxes paid during year:		
County, state and local taxes	209,908	6
Social Security taxes	21,196	7
PSC Remainder Assessment	1,401	8
Other (explain):		
NONE	0	9
Total payments and other debits	232,505	
Balance end of year	204,195	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
2002 REVENUE BONDS	28,221	112,336	112,886	27,671	2
2003 REVENUE REFUDING BONDS	5,073	19,643	20,293	4,423	3
Subtotal	33,294	131,979	133,179	32,094	
Advances from Municipality (223)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	6
Subtotal	0	0	0	0	
Total	33,294	131,979	133,179	32,094	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO SEWER UTILITY	480,000	1
Total (Acct. 123):	480,000	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE FUND	342,500	3
SPECIAL REDEMPTION FUND	79,595	4
CONSTRUCTION FUND	826,046	5
Total (Acct. 125):	1,248,141	
Notes Receivable (141):		
NONE	0	6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	310,711	7
Electric	0	8
Sewer (Regulated)	0	9
Other (specify):		
NONE		10
Total (Acct. 142):	310,711	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	11
Merchandising, jobbing and contract work	0	12
Other (specify):		
SPECIAL ASSESSMENTS RECEIVABLE	273,803	13
Total (Acct. 143):	273,803	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS PLACED ON 2005 TAX ROLL	2,442	14
DELINQUENT UTILITY BILLS PLACED ON 2005 TAX ROLL	21,163	15
Total (Acct. 145):	23,605	
Prepayments (165):		
NONE	0	16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	18
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	744,406	20
NONE	0	21
Total (Acct. 253):	744,406	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	8,097,389	0	0	0	8,097,389	1
Materials and Supplies	8,900	0	0	0	8,900	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (110.1)	2,152,090	0	0	0	2,152,090	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	765,083	0	0	0	765,083	6
NONE	0	0	0	0	0	7
Average Net Rate Base	5,189,116	0	0	0	5,189,116	
Net Operating Income	452,403	0	0	0	452,403	8
Net Operating Income as a percent of						
Average Net Rate Base	8.72%	N/A	N/A	N/A	8.72%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	785,761	0	0	0	785,761	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	41,355	0	0	0	41,355	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	744,406	0	0	0	744,406	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

General footnotes

Investment in Municipality (123) An advance to the sewer utility was reported as a note receivable (141) in the prior year.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,637,890	1,484,242	1
Total Sales of Water	1,637,890	1,484,242	
Other Operating Revenues			
Forfeited Discounts (470)	6,928	6,114	2
Miscellaneous Service Revenues (471)	5,109	3,234	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	19,972	18,803	6
Total Other Operating Revenues	32,009	28,151	
Total Operating Revenues	1,669,899	1,512,393	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	292,616	231,428	8
Water Treatment Expenses (630-635)	11,042	6,697	9
Transmission and Distribution Expenses (640-655)	135,612	171,199	10
Customer Accounts Expenses (901-904)	56,268	56,484	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	278,699	261,382	13
Total Operation and Maintenance Expenses	774,237	727,190	
Other Operating Expenses			
Depreciation Expense (403)	221,079	228,906	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	222,180	227,952	16
Total Other Operating Expenses	443,259	456,858	
Total Operating Expenses	1,217,496	1,184,048	
NET OPERATING INCOME	452,403	328,345	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	20	374	670	1
Commercial	38	711	1,273	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	58	1,085	1,943	
Metered Sales to General Customers (461)				
Residential	2,896	216,250	505,181	4
Commercial	538	191,656	339,122	5
Industrial	19	243,780	316,011	6
Total Metered Sales to General Customers (461)	3,453	651,686	1,160,314	
Private Fire Protection Service (462)	56		24,363	7
Public Fire Protection Service (463)	1		393,288	8
Other Sales to Public Authorities (464)	47	35,410	57,982	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	3,615	688,181	1,637,890	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	393,288	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	393,288	
Forfeited Discounts (470):		
Customer late payment charges	6,928	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	6,928	
Miscellaneous Service Revenues (471):		
NEW CONSTRUCTION HOOK UP FEE	1,421	7
HYDRANT HOOK UP FEE	1,548	8
BULK WATER HOOK UP FEE	1,188	9
RECONNECT FEE	80	10
MISCELLANEOUS PARTS SOLD	422	11
WELL PERMIT FEES	450	12
Total Miscellaneous Service Revenues (471)	5,109	
Rents from Water Property (472):		
NONE	0	13
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	14
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	19,897	15
Other (specify):		
NSF FEES	75	16
Total Other Water Revenues (474)	19,972	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	43,753	41,294	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	217,290	165,756	7
Operation Supplies and Expenses (623)	5,731	8,735	8
Maintenance of Pumping Plant (625)	25,842	15,643	9
Total Pumping Expenses	292,616	231,428	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0	0	10
Chemicals (631)	8,407	4,591	11
Operation Supplies and Expenses (632)	2,635	2,106	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	11,042	6,697	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	67,037	75,345	14
Operation Supplies and Expenses (641)	3,648	5,652	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,927	14,726	16
Maintenance of Mains (651)	39,939	40,171	17
Maintenance of Services (652)	10,108	23,220	18
Maintenance of Meters (653)	3,982	7,656	19
Maintenance of Hydrants (654)	3,971	2,985	20
Maintenance of Other Plant (655)	1,000	1,444	21
Total Transmission and Distribution Expenses	135,612	171,199	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	4,503	4,540	22
Accounting and Collecting Labor (902)	44,008	41,812	23
Supplies and Expenses (903)	7,505	9,399	24
Uncollectible Accounts (904)	252	733	25
Total Customer Accounts Expenses	56,268	56,484	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	91,771	93,007	27
Office Supplies and Expenses (921)	7,016	8,711	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	17,775	15,770	30
Property Insurance (924)	11,974	10,358	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	117,899	111,251	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	1,609	1,381	35
Transportation Expenses (933)	8,454	6,021	36
Maintenance of General Plant (935)	22,201	14,883	37
Total Administrative and General Expenses	278,699	261,382	
Total Operation and Maintenance Expenses	774,237	727,190	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		204,195	209,908	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,612	4,608	2
Net property tax equivalent		199,583	205,300	
Social Security		21,196	21,006	3
PSC Remainder Assessment		1,401	1,646	4
Other (specify): NONE		0	0	5
Total tax expense		222,180	227,952	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Racine				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213621				3
County tax rate	mills		5.727036				4
Local tax rate	mills		8.625860				5
School tax rate	mills		7.842499				6
Voc. school tax rate	mills		1.514577				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.923593				10
Less: state credit	mills		1.069909				11
Net tax rate	mills		22.853684				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.625860				14
Combined School Tax Rate	mills		9.357076				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.982936				17
Total Tax Rate	mills		23.923593				18
Ratio of Local and School Tax to Total	dec.		0.751682				19
Total tax net of state credit	mills		22.853684				20
Net Local and School Tax Rate	mills		17.178705				21
Utility Plant, Jan. 1	\$	13,528,570	13,528,570				22
Materials & Supplies	\$	8,133	8,133				23
Subtotal	\$	13,536,703	13,536,703				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	13,536,703	13,536,703				26
Assessment Ratio	dec.		0.878097				27
Assessed Value	\$	11,886,538	11,886,538				28
Net Local & School Rate	mills		17.178705				29
Tax Equiv. Computed for Current Year	\$	204,195	204,195				30
Tax Equivalent per 1994 PSC Report	\$	149,132					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	204,195					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	31,035	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	342,450	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	373,485	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	476,583	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	895,366	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	1,371,949	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	136,492	0	23
Total Water Treatment Plant	136,492	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	31,035	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	342,450	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	373,485	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	476,583	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	895,366	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	1,371,949	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	136,492	23
Total Water Treatment Plant	0	0	136,492	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,451	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	834,452	0	26
Transmission and Distribution Mains (343)	3,086,348	38,185	27
Fire Mains (344)	0	0	28
Services (345)	640,887	10,071	29
Meters (346)	596,636	71,178	30
Hydrants (348)	485,667	16,787	31
Other Transmission and Distribution Plant (349)	8,783	0	32
Total Transmission and Distribution Plant	5,673,224	136,221	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	152,866	11,122	34
Office Furniture and Equipment (391)	9,366	0	35
Computer Equipment (391.1)	53,429	0	36
Transportation Equipment (392)	61,086	0	37
Stores Equipment (393)	736	0	38
Tools, Shop and Garage Equipment (394)	79,959	0	39
Laboratory Equipment (395)	4,039	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	6,254	0	42
SCADA Equipment (397.1)	137,510	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	505,245	11,122	
Total utility plant in service directly assignable	8,060,395	147,343	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	8,060,395	147,343	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	20,451	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	834,452	26
Transmission and Distribution Mains (343)	2,935	0	3,121,598	27
Fire Mains (344)	0	0	0	28
Services (345)	700	0	650,258	29
Meters (346)	65,383	0	602,431	30
Hydrants (348)	4,337	0	498,117	31
Other Transmission and Distribution Plant (349)	0	0	8,783	32
Total Transmission and Distribution Plant	73,355	0	5,736,090	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	163,988	34
Office Furniture and Equipment (391)	0	0	9,366	35
Computer Equipment (391.1)	0	0	53,429	36
Transportation Equipment (392)	0	0	61,086	37
Stores Equipment (393)	0	0	736	38
Tools, Shop and Garage Equipment (394)	0	0	79,959	39
Laboratory Equipment (395)	0	0	4,039	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	6,254	42
SCADA Equipment (397.1)	0	0	137,510	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	0	0	516,367	
Total utility plant in service directly assignable	73,355	0	8,134,383	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	73,355	0	8,134,383	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	0	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	0	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	0	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	4,401,877	203,675	27
Fire Mains (344)	0	0	28
Services (345)	533,260	28,500	29
Meters (346)	14,825	0	30
Hydrants (348)	379,512	30,420	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	5,329,474	262,595	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	0	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	0	0	
Total utility plant in service directly assignable	5,329,474	262,595	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	5,329,474	262,595	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	0	26
Transmission and Distribution Mains (343)	0	0	4,605,552	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	561,760	29
Meters (346)	0	0	14,825	30
Hydrants (348)	0	0	409,932	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	0	0	5,592,069	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	0	34
Office Furniture and Equipment (391)	0	0	0	35
Computer Equipment (391.1)	0	0	0	36
Transportation Equipment (392)	0	0	0	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	0	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	0	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	0	0	0	
Total utility plant in service directly assignable	0	0	5,592,069	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	0	0	5,592,069	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	54,300	54,300	1
February	0	0	52,093	52,093	2
March	0	0	56,586	56,586	3
April	0	0	59,471	59,471	4
May	0	0	64,557	64,557	5
June	0	0	85,375	85,375	6
July	0	0	86,699	86,699	7
August	0	0	88,187	88,187	8
September	0	0	78,071	78,071	9
October	0	0	67,257	67,257	10
November	0	0	59,828	59,828	11
December	0	0	64,360	64,360	12
Total annual pumpage	0	0	816,784	816,784	
Less: Water sold				688,181	13
Volume pumped but not sold				128,603	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				11,800	16
Volume related to equipment/system malfunction				3,900	17
Non-utility volume NOT included in water sales				2,700	18
Total volume not sold but accounted for				18,400	19
Volume pumped but unaccounted for				110,203	20
Percent of water lost				13%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,755	24
Date of maximum: 6/23/2005					25
Cause of maximum:					26
Summer demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,242	27
Date of minimum: 1/9/2005					28
Total KWH used for pumping for the year				2,677,906	29
If water is purchased: Vendor Name: NONE					30
Point of Delivery: NONE					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
707 AIRPORT DRIVE	LK038	650	10	43,200	Yes	1
165 KARYL STREET	WELL #10	1,560	17	1,728,000	Yes	2
341 ORIGEN STREET	WELL #7	1,492	12	1,584,000	Yes	3
508 SHELDON STREET	WELL #8	1,475	16	1,440,000	Yes	4
801 FRONTAGE ROAD	WELL #9	1,450	16	1,368,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #10	WELL #7	WELL #8	1
Location	165 KARYL STREET	341 ORIGEN STREET	508 SHELDON STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	AMERICAN TURBINE	LAYNE NORTHWEST	WORTHINGTON	5
Year Installed	1995	1988	1982	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,200	1,100	1,000	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	9
Year Installed	2000	2000	1993	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	200	200	150	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #9			14
Location	801 FRONTAGE ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1992			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	950			21
Pump Motor or Standby Engine Mfr	G.E.			22
Year Installed	1992			23
Type	ELECTRIC			24
Horsepower	200			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#10	#7	#8	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	4
				5
Year constructed	1990	1954	1963	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	0	140	0	10
Total capacity in gallons (actual)	300,000	300,000	300,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000	1.6000	1.4000	19
				20
Is a corrosion control chemical used (yes, no)?	N	N	N	21
				22
Is water fluoridated (yes, no)?	N	N	N	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#9	DUNFORD DRIVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1973	1978	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	160	6
Total capacity in gallons (actual)	300,000	2,200,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	3.000	1,739	0	0	0	1,739
P	D	3.000	10	0	0	0	10
M	D	4.000	26,571	0	572	0	25,999
P	D	4.000	271	0	0	0	271
M	D	6.000	73,546	0	0	0	73,546
P	D	6.000	9,559	269	0	0	9,828
M	D	8.000	32,366	0	0	0	32,366
P	D	8.000	48,480	2,662	0	0	51,142
M	D	10.000	5,580	0	0	0	5,580
P	D	10.000	0	504			504
M	D	12.000	21,369	0	0	0	21,369
P	D	12.000	67,356	660	0	0	68,016
M	T	14.000	3,147	0	0	0	3,147
M	T	16.000	3,478	0	0	0	3,478
P	T	16.000	4,869	0	0	0	4,869
Total Within Municipality			298,341	4,095	572	0	301,864
Total Utility			298,341	4,095	572	0	301,864

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	552	0	0	0	552	0	1
M	0.750	133	0	0	0	133	0	2
L	0.750	40	0	7	0	33	0	3
M	1.000	2,301	23	0	0	2,324	0	4
M	1.250	13	0	0	0	13	0	5
M	1.500	91	0	0	0	91	0	6
L	1.500	9	0	0	0	9	0	7
M	2.000	43	2	0	0	45	0	8
M	3.000	32	0	0	0	32	0	9
M	4.000	16	0	0	0	16	0	10
M	6.000	27	4	0	0	31	0	11
M	8.000	10	0	0	0	10	0	12
Total Utility		3,267	29	7	0	3,289	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,162	258	193	0	3,227	194	1
0.750	19	0	11	0	8	8	2
1.000	119	20	13	0	126	19	3
1.500	46	9	9	0	46	11	4
2.000	44	16	13	0	47	11	5
3.000	27	7	9	0	25	8	6
4.000	13	4	4	0	13	6	7
6.000	1	0	0	0	1	1	8
Total:	3,431	314	252	0	3,493	258	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,867	340	4	15	0	1	3,227	1
0.750	5	3	0	0	0	0	8	2
1.000	5	105	5	10	0	1	126	3
1.500	0	35	1	9	0	1	46	4
2.000	0	41	2	4	0	0	47	5
3.000	0	17	2	6	0	0	25	6
4.000	0	6	3	4	0	0	13	7
6.000	0	0	1	0	0	0	1	8
Total:	2,877	547	18	48	0	3	3,493	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	579	16	3	0	592	2
Total Fire Hydrants	579	16	3	0	592	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 624

Number of distribution system valves end of year: 852

Number of distribution valves operated during year: 459

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Fuel or Power Purchased for Pumping (622) There was more water pumped for high demand due to a very dry summer.

Maintenance of Pumping Plant (625) There were some rehabilitation costs associated with well #9 and an emergency repair of the pump.

Maintenance of Distribution Reservoirs and Standpipes (650) The utility had repairs done to the aeration covers for the well sites in 2004.

Maintenance of Services (652) There were more service line breaks in 2004.

Maintenance of General Plant (935) There was a roof repair and air conditioner repair during 2005.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Mains were financed using utility cash reserves and/or contributed by developers.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Services were financed using utility cash reserves and/or contributed by developers.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All utility owned services were in use at the end of the year.

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES-Station meters are calibrated annually.
